



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Vicente Martinez
DOCKET NO.: 14-03852.001-R-1
PARCEL NO.: 15-14-327-006

The parties of record before the Property Tax Appeal Board are Vicente Martinez, the appellant, by Jessica Hill-Magiera, attorney at law, in Lake Zurich; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,126
IMPR.: \$17,354
TOTAL: \$23,480

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a part 1.5-story and part 1-story single family dwelling of frame construction with 1,854 square feet of living area. The dwelling was constructed in 1952. Features of the property include an unfinished basement and a detached garage with 308 square feet of building area. The property has an 11,930 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with part 1.5-story and part 1.0 story dwellings of frame construction that ranged in size from 1,490 to 2,196 square feet of living area. The dwellings were constructed from 1939 to 1963. Four of the comparables have basements, three comparables have central air conditioning, two comparables each have one fireplace and four comparables have detached garages with either 440 or 528 square feet of

building area. The sales occurred from July 2013 to December 2014 for prices ranging from \$43,000 to \$67,000 or from \$19.58 to \$38.62 per square foot of living area, including land.

The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$53,199 to \$69,673. Based on this evidence the appellant requested the subject's assessment be reduced to \$21,310.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,638. The subject's assessment reflects a market value of \$111,065 or \$62.60 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Kane County of 33.29% as determined by the Illinois Department of Revenue.

The board of review proposed to stipulate to a revised lower total assessment of \$38,693, which is the product of the assessment as determined by the Property Tax Appeal Board for the prior tax year under Docket No. 13-02305.001-R-1 of \$36,974 and the application of the township equalization factor of 1.0465. The board of review submitted no other evidence in support of its contention of the correct assessment of the subject property.

The appellant was notified of the board of review's proposed stipulation and rejected the proposal.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record to be the comparable sales provided by the appellant. These comparables sold for prices ranging from \$19.58 to \$38.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$62.60 per square foot of living area, including land, which is above the range established by the comparable sales in this record.

The Board gave no weight to the board of review's proposal to reduce the subject's assessment to reflect the assessment as established by the Property Tax Appeal Board for the prior tax year under Docket No. 13-02305.001-R-1 of \$36,974 and the application of the township equalization factor of 1.0465. This proposal appears to be based on the so called "rollover" provision of section 16-185 or the Property Tax Code that provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. In this appeal the board of review failed to establish the subject property was a residence occupied by the owner, which is a required criteria for section 16-185 of the Property Tax Code to be applicable.

Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 23, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.